

Also, a bill (H. R. 7502) granting an increase of pension to William R. Browne—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7503) granting an increase of pension to William B. Bonacker—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7504) granting a pension to John Whidden—to the Committee on Pensions.

Also, a bill (H. R. 7505) granting a pension to Bennett Whidden—to the Committee on Pensions.

Also, a bill (H. R. 7506) granting a pension to James A. Thomas—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7507) granting a pension to Annie A. W. Stone—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7508) granting a pension to Frank E. Saxon—to the Committee on Pensions.

Also, a bill (H. R. 7509) granting a pension to Robert E. Rawls, alias Robert E. Russell—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7510) granting a pension to George M. Richart—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7511) granting a pension to Missouri L. Porter—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7512) granting a pension to Wells Murphy—to the Committee on Pensions.

Also, a bill (H. R. 7513) granting a pension to Serena Hancock—to the Committee on Pensions.

Also, a bill (H. R. 7514) granting a pension to Sindrilla Albritton—to the Committee on Pensions.

Also, a bill (H. R. 7515) granting a pension to Joseph H. Waters—to the Committee on Pensions.

By Mr. THOMAS of Kentucky: A bill (H. R. 7516) for the relief of James R. Evans—to the Committee on War Claims.

By Mr. CHAPMAN: A bill (H. R. 7517) granting an increase of pension to Sarah E. Johns—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7518) granting an increase of pension to Harrison Miller—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7519) granting an increase of pension to Sherman Wharton—to the Committee on Invalid Pensions.

Also, a bill (H. R. 7520) granting an increase of pension to Priscilla McDonald—to the Committee on Invalid Pensions.

PETITIONS, ETC.

Under clause 1 of Rule XXII, petitions and papers were laid on the Clerk's desk and referred as follows:

By Mr. ASHBROOK: Petition of Elmer Isch and others, of Doylestown, and 38 other citizens of Wayne County, Ohio, for repeal of the Dick military law—to the Committee on Military Affairs.

By Mr. BATES: Petition of 100 citizens of Corry, Pa., for retention of the present duty on lumber—to the Committee on Ways and Means.

Also, petition of Charles H. Jackson & Son Wholesale Grocery Company, favoring repeal of duty on raw and refined sugars—to the Committee on Ways and Means.

By Mr. BARTLETT of Georgia: Petition of employees of the General Knitting Mills, of Barnesville, Ga., favoring enactment of paragraphs 325, 326, and 327 of the Payne tariff bill into law—to the Committee on Ways and Means.

Also, petition of Macon Lodge, No. 23, Benevolent and Protective Order of Elks, for establishment of a park in Wyoming for care and maintenance of the American elk—to the Committee on the Public Lands.

By Mr. BURLEIGH: Petition of Woodlawn (Me.) Local, No. 146, Brotherhood of Paper Makers, for retention, at least, of present tariff on paper—to the Committee on Ways and Means.

By Mr. DODDS: Petition of C. A. Bugbee Drug Company and others, against a duty on proprietary medicines—to the Committee on Ways and Means.

Also, petition of R. H. Elsworth, of Traverse City, Mich., favoring repeal of duty on raw and refined sugars—to the Committee on Ways and Means.

By Mr. FOSS: Petition of League of Cook County Women's Clubs, against increased duty on leather gloves and hosiery—to the Committee on Ways and Means.

By Mr. GILLESPIE: Petition of citizens of Fort Worth, Tex., favoring legislation to compel manufacturers and employers to use safety guards on saws and other dangerous machinery—to the Committee on Interstate and Foreign Commerce.

By Mr. HIGGINS: Petition of the Connecticut Valley Leaf Tobacco Board of Trade, against free trade with the Philippine Islands—to the Committee on Ways and Means.

By Mr. HUFF: Petition of citizens of Jeannette, Pa., against a duty on tea and coffee—to the Committee on Ways and Means.

By Mr. LORIMER: Paper to accompany bill for relief of

Andrew T. Moonert, John Stephens, James M. Merritt, and Allen W. Cross—to the Committee on Invalid Pensions.

By Mr. ROBINSON: Petition of Sam Harper and others, J. B. Vinson and others, and Jacob Miller and others, against a duty on tea and coffee—to the Committee on Ways and Means.

By Mr. SHEFFIELD: Petition of Cumberland Lodge of the Amalgamated Association of Iron, Steel, and Tin Workers of Valley Falls, R. I., against the drawback provision of the Dingley law regarding tin plate—to the Committee on Ways and Means.

Also, petition of J. Samuels & Bro. and 4 other glove dealers of Providence, R. I., against raising the duty on gloves—to the Committee on Ways and Means.

By Mr. THOMAS of Kentucky: Petition of citizens of Kentucky, against a tax on sugar—to the Committee on Ways and Means.

Also, petition of citizens of Kentucky, for repeal of duty on hides—to the Committee on Ways and Means.

Also, petition of sundry citizens of Kentucky, favoring a national highways commission—to the Committee on Agriculture.

By Mr. YOUNG of Michigan: Petition of sundry citizens of the Twelfth Congressional District of Michigan, and citizens of Hancock and Sault Ste. Marie, Mich., against a duty on tea and coffee—to the Committee on Ways and Means.

SENATE.

THURSDAY, April 15, 1909.

Prayer by the Chaplain, Rev. Edward E. Hale.

The Secretary proceeded to read the Journal of the proceedings of Monday last, when, on request of Mr. KEAN, and by unanimous consent, the further reading was dispensed with.

THE VICE-PRESIDENT. Without objection, the Journal will stand approved.

TARIFF STATISTICS.

THE VICE-PRESIDENT laid before the Senate a communication from the Secretary of the Treasury, transmitting, in response to Senate resolution 275 of February 9, 1909, certain statistics relative to the aggregate value of, and the amount of duties collected upon, imports during the last fiscal year of articles of merchandise upon which specific duties only were imposed, etc. (S. Doc. No. 5), which was referred to the Committee on Finance and ordered to be printed.

DOMESTIC PRODUCTS IN FOREIGN MARKETS.

THE VICE-PRESIDENT laid before the Senate a communication from the Secretary of Commerce and Labor, transmitting, in response to Senate resolution 21, of the 5th instant, certain information relative to American manufactured products which are sold in foreign markets at lower rates than in American markets (S. Doc. No. 6), which was referred to the Committee on Finance and ordered to be printed.

FINDINGS OF THE COURT OF CLAIMS.

THE VICE-PRESIDENT laid before the Senate a communication from the assistant clerk of the Court of Claims, transmitting a certified copy of the findings of fact filed by the court in the cause of Lilly Davis White, widow of Henry W. Schaeffer, deceased, *v.* United States (S. Doc. No. 4); which, with the accompanying paper, was referred to the Committee on Claims and ordered to be printed.

FRENCH SPOILIATION CLAIMS.

THE VICE-PRESIDENT laid before the Senate a communication from the assistant clerk of the Court of Claims, transmitting the findings of fact and conclusions of law and opinion filed under the act of January 20, 1885, in the French spoliation claims set out in the annexed findings by the court relating to the vessel-schooner *Betsy*, Francis Bulkley, master (H. Doc. No. 15), which, with the accompanying paper, was referred to the Committee on Claims and ordered to be printed.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by Mr. W. J. Browning, its Chief Clerk, announced that the House had passed a joint resolution (H. J. Res. 45) making appropriations for the payment of certain expenses incident to the first session of the Sixty-first Congress, in which it requested the concurrence of the Senate.

The message also announced that the House had disagreed to the amendments of the Senate to the bill (H. R. 1033) to provide for the Thirteenth and subsequent decennial censuses, asks a conference with the Senate on the disagreeing votes of the two Houses thereon, and had appointed Mr. CRUMPACKER, Mr.

BURLEIGH, and Mr. HAY managers at the conference on the part of the House.

The message further requested the Senate to return to the House the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes.

THE CENSUS.

The VICE-PRESIDENT laid before the Senate the action of the House of Representatives disagreeing to the amendments of the Senate to the bill (H. R. 1033) to provide for the Thirtieth and subsequent decennial censuses, and requesting a conference with the Senate on the disagreeing votes of the two Houses thereon.

Mr. LA FOLLETTE. I move that the Senate insist upon its amendments, that it agree to the request of the House for a conference, and that the Chair appoint the Senate conferees.

The motion was agreed to; and the Vice-President appointed Mr. LA FOLLETTE, Mr. HALE, and Mr. BAILEY conferees on the part of the Senate.

THE TARIFF.

Mr. ALDRICH. I ask that the message from the House of Representatives relative to the tariff bill be laid before the Senate.

The VICE-PRESIDENT. The Chair lays before the Senate a message from the House of Representatives, which will be read.

The Secretary read as follows:

Ordered, That the Clerk be directed to request the Senate to return to the House the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes.

That when said bill shall have been returned the Clerk shall re-engage the same with the following amendment:

"At the end of paragraph 637 of section 2 strike out the period after the word 'refined' and insert a comma and the words 'and the products thereof.'"

And when the said reengagement shall have been completed the said bill shall be returned to the Senate.

Mr. ALDRICH. I move that the Senate comply with the request of the House of Representatives and return the bill referred to to that body.

The motion was agreed to.

EXPENSES INCIDENT TO PRESENT SESSION.

Mr. HALE. I ask the Chair to lay before the Senate House joint resolution No. 45.

The joint resolution (H. J. Res. 45) making appropriations for the payment of certain expenses incident to the first session of the Sixty-first Congress was read the first time by its title and the second time at length, as follows:

House joint resolution 45.

Resolved, etc., That the following sums are hereby appropriated, out of any money in the Treasury not otherwise appropriated, for purposes as follows:

HOUSE OF REPRESENTATIVES.

For stationery for Members of the House of Representatives, Delegates from Territories, and Resident Commissioners from Porto Rico and the Philippine Islands, at \$125 each, \$49,750.

For the following employees from April 1 to June 30, 1909, inclusive: Forty-six pages (including 2 riding pages), 4 telephone pages, press-galley page, and 10 pages for duty at the entrances to the Hall of the House, at \$2.50 per day each; 14 messengers in the post-office, at \$100 per month each; and for 3 telephone operators, at \$75 per month each; in all, \$15,340.

For services of 1 additional messenger in the post-office from March 4 to June 30, 1909, inclusive, at \$100 per month, \$390.

For folding speeches, \$1,000.

Mr. HALE. I ask that the joint resolution be put on its passage.

There being no objection, the joint resolution was considered as in Committee of the Whole.

The joint resolution was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

PROPOSED INCOME TAX.

Mr. BAILEY. Mr. President, I offer an amendment which at the proper time I intend to propose to the tariff bill. I offer it this far in advance of the consideration and amendment of that bill because I desire to invite every Senator who feels interested in the subject to make any suggestion or to propose any amendment to it which in his judgment may seem proper.

With the permission of the Senate and occupying but a moment, I desire to say that the amendment is, in the main, the same as the law of 1894 with some important and some immaterial exceptions. Perhaps the most important exception is that I have raised the exemption from \$4,000, as provided in the old act, to \$5,000 in this amendment; and I have sought to supply what might have been a loss of revenue resulting from that

change by increasing the rate of taxation from 2 per cent, as specified in the old act, to 3 per cent, as provided in this amendment. I have no doubt that 3 per cent on incomes above \$5,000 will raise much more revenue than 2 per cent on incomes above \$4,000 would provide.

I have also responded to the unanimous decision of the Supreme Court of the United States that Congress has no power to levy a tax upon the incomes derived from state, county, and municipal securities, and I have specifically exempted them. I regarded it as unfortunate when the old act was passed that they were then included. I thought it certain, then, that the court would decide—and I think that the court ought to have decided—that part of the old act unconstitutional.

In the early days of the Republic that court, in a decision, announced by its most illustrious member, declared that States, counties, and municipalities could not levy a tax upon Federal obligations, holding that to permit it would be equivalent to a permission for the States to lay a tax upon the operations and the instrumentalities of the Federal Government. I have always believed that decision wise and just; and if it is, then it necessarily follows that its reasoning applies with equal force against a Federal tax upon the operations or instrumentalities of the States and their subdivisions. But even if I doubted that, I would have conformed the amendment to what was the unanimous judgment of the court.

I want to say, however, and perhaps it is due to the Senate and to the country that I should say here and now, that this far, and only this far, have I drawn this amendment for the purpose of meeting that decision. Except in that respect, no effort has been made to meet the requirements as announced in that judgment of the court. In all other respects, instead of trying to conform the amendment to the decision of the court, the amendment distinctly challenges that decision. I do not believe that that opinion is a correct interpretation of the Constitution, and I feel confident that an overwhelming majority of the best legal opinion in this Republic believes that it was erroneous. With this thought in my mind, and remembering that the decision was by a bare majority, and that the decision itself overruled the decisions of a hundred years, I do not think it improper for the American Congress to submit the question to the reconsideration of that great tribunal.

The administrative provisions of the amendment are largely a reprint of the administrative features of the old act.

At the proper time, which is not now, I shall lay before the Senate such reasons as occur to me in the support of this amendment. But I will say now—and it can not violate the proprieties of this occasion for me to say that much—that I do not offer this income-tax amendment simply because I desire to tax prosperous people. I regard all taxation as a necessary evil. I regard every tax as a burden, whether it be laid directly at so many mills on every dollar's worth of property, or whether it be laid indirectly, at such a per cent on every imported article. I regard every tax as a subtraction to that extent from either the comfort or the earnings of every man who must pay it, and if it were not necessary to levy and collect taxes in order to support the Government I would not myself propose or advocate a tax on any man.

But knowing, as we all do know, that it is necessary for the Government to raise a vast sum of money to support its administration, my judgment is that a large part of that money ought to be raised from the abundant incomes of prosperous people rather than from the backs and appetites of people who, when doing their best, do none too well.

I believe, myself, that there never was, and that there never will be, a juster or wiser tax devised than an income tax. I believe it is the only tax ever yet devised by the statesmen of the world that rises and falls with a man's ability to pay it.

The people who have incomes subject to tax under this amendment can not complain that we unduly burden them. The exemption of \$5,000 leaves the man with an income of \$10,000 to contribute, under the provisions of this amendment, only \$150 to support the General Government; and surely a man whose abounding prosperity nets him an income of \$10,000 a year may be fairly asked to contribute the moderate sum of \$150 to the expenditures of this great Government.

Mr. President, I am tempted, but I shall not yield to the temptation, to present some reasons why I think that the court, upon a reconsideration of this question, will adjudge an income tax a constitutional exercise of power by Congress. That temptation addresses itself to me because I would like to have it so ordered that when we come to consider the question we could consider it upon its merits as an economic proposition apart from the legal perplexities. But to enter upon that would occupy very much more time than the Senate has the patience

at this time to accord, and I will wait for some more suitable occasion.

The VICE-PRESIDENT. Will the Senator from Texas indicate what disposition he would like to have made of the amendment?

Mr. BAILEY. I should like to have the amendment printed and lie on the table.

The VICE-PRESIDENT. If there be no objection, that order will be made. No objection is heard.

Mr. BACON. I would like to ask the Senator from Texas if he will not amend his suggestion to the extent of having the amendment printed in the RECORD?

Mr. BAILEY. Mr. President, I did not think it altogether modest to suggest that I was submitting a proposition worthy to place in the RECORD, but I would not object to it if the Senator from Georgia desires to make that request.

Mr. BACON. I hope that will be done.

The VICE-PRESIDENT. Does the Senator from Georgia make the request? The Senator from Texas does not so modify his request, the Chair understands.

Mr. BACON. I make it, if the Senator from Texas does not.

The VICE-PRESIDENT. Is there objection to the request of the Senator from Georgia that the amendment be printed in the RECORD?

There being no objection, the amendment was ordered to be printed in the RECORD, as follows:

Amendment intended to be proposed by Mr. BAILEY to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, viz: Insert the following:

SEC. —. That from and after the 1st day of January, 1910, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, a tax of 3 per cent on the amount so received over and above \$5,000; and a like tax shall be assessed, levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere. The tax herein provided for shall be assessed by the Commissioner of Internal Revenue and collected and paid upon the gains, profits, and income for the year ending the 31st of December next preceding the time for levying, collecting, and paying said tax.

SEC. —. Such gains, profits, and income include all interest received upon notes, bonds, and all other forms of indebtedness, except the obligations of the United States, States, counties, towns, districts, and municipalities; profits realized within the year from the sales of real estate purchased within two years previous to the close of the year for which the income is estimated; the amount of all premiums on bonds, notes, or coupons; the amount received from the sale of merchandise, live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, grain, vegetables, or other products; money and the value of all property acquired by gift, bequest, devise, or descent; and all other gains, profits, and income derived from any other kind of property, or from rents, dividends, interest, salaries, or from any profession, trade, business, employment, or vocation, carried on in the United States or elsewhere: *Provided, however*, That it shall be proper to deduct from such gains, profits, and income all expenses actually incurred in carrying on any business, occupation, or profession, including the amounts actually expended in the purchase or production of merchandise, live stock, and products of every kind; all interest, due or paid within the year, on existing indebtedness, and all national, state, county, town, district, and municipal taxes, not including those assessed against local benefits; all losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise; all debts ascertained to be worthless, and all losses within the year on sales of real estate purchased within two years previous to the year for which profits, gains, or income is estimated, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate; the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of 3 per cent has been paid upon its net profits by said corporation, company, or association as required by this act: *Provided further*, That only one deduction of \$5,000 shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or husband and wife, but guardians shall be allowed to make a deduction in favor of each and every ward, except where two or more wards are comprised in one family and have joint property interests, when the aggregate deduction in their favor shall not exceed \$5,000.

SEC. —. It shall be the duty of all persons of lawful age having an income of more than \$5,000 for the taxable year, computed on the basis herein prescribed, to make and render a list return, on or before the second Monday in March, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their gains, profits, and income as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of gains, profits, and income of any minor or person for whom they act, but persons having less than \$5,000 income are not required to make such report; and the collector or deputy collector shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list or return, or shall render a willfully false

or fraudulent list or return, it shall be the duty of the collector or deputy collector to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add 50 per cent as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add 100 per cent as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person or corporation, in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his or her, or its ward or beneficiary, was not possessed of an income of \$5,000, liable to be assessed according to the provisions of this act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its gains, profits, and income, and upon all the gains, profits, and income for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy collector, such person or corporation, company, or association may be permitted to prove the amount of gains, profits, and income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association dissatisfied with the decision of the deputy collector in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts, having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed. Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed. The notice shall be delivered or mailed to the Commissioner of Internal Revenue fifteen days previous to the day fixed for taking the testimony, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness. Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit: *Provided further*, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue, so as to give the person charged an opportunity to be heard.

SEC. —. There shall be assessed, levied, and collected, except as herein otherwise provided, a tax of 3 per cent annually on the net gains, profits, and income over and above \$5,000 of all banks, banking institutions, trust companies, saving institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships. It shall be the duty of the president or other chief officer of every corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent thereof, to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, and the corporation, company, or association whose officers or agents shall fail to comply with the requirements of this section shall forfeit as a penalty the sum of \$1,000 and 2 per cent on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

The net gains, profits, and income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations. But nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions, or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than \$1,000 from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding \$10,000; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding 10 per cent of its aggregate deposits; nor to such savings banks, savings institutions, or societies composed of

members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy holders or members, and having no capital stock and no stock or share holders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and share holders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy holders and members insured on said mutual plan. All State, county, municipal, and town taxes paid by corporations, companies, or associations shall be included in the operating and business expenses of such corporations, companies, or associations.

SEC. 7. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of \$4,000 per annum, a tax of 2 per cent on the excess above the said \$4,000; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employment thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of 2 per cent; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding \$4,000 per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of 2 per cent on the excess of his salary over \$4,000. *Provided*, That salaries due to state, county or municipal officers shall be exempt from the income tax herein levied.

SEC. 10. It shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded and file the same with the Commissioner of Internal Revenue, and if said commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make from such information as he can obtain an estimate of the amount of such income and then add 50 per cent thereto, which said assessment so made shall then be the lawful assessment of such income.

SEC. —. Every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year 1895, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of \$4,000 or less to each person employed.

Sixth. The amount paid in salaries of more than \$4,000 to each person employed and the name and address of each of such persons and the amount paid to each.

SEC. —. The taxes on gains, profits, and incomes herein imposed shall be due and payable on or before the 1st day of July in each year; and to any sum or sums annually due and unpaid after the 1st day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of 5 per cent on the amount of taxes unpaid, and interest at the rate of 1 per cent per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

SEC. 5. Any nonresident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section — of this act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax: *Provided*, That nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against nonresident persons.

SEC. 11. It shall be the duty of every collector of internal revenue, to whom any payment of any taxes is made under the provisions of

this act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

SEC. —. Sections 3167, 3172, 3173, and 3176 of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States, he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

"SEC. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal-revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"SEC. 3173. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the 31st day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association; and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax,

income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add 100 per cent to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add 50 per cent to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes."

Mr. ALDRICH. Mr. President, can the Senator from Texas advise the Senate about the amount of revenue which would be derived from this amendment?

Mr. BAILEY. No more than the Senator from Rhode Island could now advise the Senate as to the amount of revenue that the tariff bill itself will raise.

Mr. ALDRICH. I expect to be able to make an estimate upon that subject at a very early day.

Mr. BAILEY. I expect to answer then the question which the Senator has just propounded.

But, Mr. President, this little jocularly aside, I will say to the Senator from Rhode Island that I have no kind of doubt that this amendment will raise at least \$60,000,000. Of course it has been so long since the country levied and collected an income tax that an estimate is more or less speculative; but we know the net income of one of the most important business enterprises in the country, one class of which in 1907 had a net income of more than a billion dollars. Upon that this amendment would raise \$30,000,000. I think I could fairly and safely calculate that the total collections would not be less than \$70,000,000.

If the Senator from Rhode Island and his associates are disturbed over the question where they will raise revenue to meet these enormous expenditures, I shall be glad to assist them out of their difficulty.

However, I want to say, Mr. President, speaking for myself alone, that I am not proposing this as a mere means of raising revenue for them, because my belief is that, coupled with this amendment, there ought to be a further proposal to reduce the duties on articles of common necessity. If the Senator's bill will raise \$300,000,000 upon the consumption of this Republic, I would reduce that by \$60,000,000, and conceding that \$60,000,000 to the consumers of the land, I would lay it upon incomes exceeding \$5,000.

THE TARIFF—ADJOURNMENT TO MONDAY.

Mr. ALDRICH. Mr. President, it had been my purpose this morning to ask the Senate to proceed to the consideration of House bill 1438, for the purpose of submitting some remarks with reference to some features of the bill reported from the committee. But, as the House of Representatives have recalled the bill from the Senate, and as certain tables and information in reference to the subject have not yet been completed, I shall move, if there is no other business that is likely to attract the attention of the Senate to-morrow, that when the Senate adjourns to-day it adjourn to meet on Monday next; and I give notice of my purpose to take up the bill immediately after the routine morning business on Monday. I will then submit some remarks with reference to the measure.

Mr. DOLLIVER. If it will not disturb the Senator, I should like to have some information as to what stage in the consideration of the tariff schedules named in the bill already reported the Senate will have possession of the committee's plan in respect to the reciprocity or retaliatory features that are contained in the bill as passed by the House, and also at what stage in the proceedings we are likely to have a statement of the committee's scheme for the drawback features that are contained in the bill as passed by the House.

Mr. ALDRICH. I should think that within ten days the committee would be able to report to the Senate such amendments as they shall agree upon with reference to both the matters to which the Senator from Iowa has alluded. The committee will proceed certainly with all possible dispatch in the consideration of these questions.

The VICE-PRESIDENT. The Senator from Rhode Island moves that when the Senate adjourns to-day it be to meet on Monday next.

The motion was agreed to.

PHILIPPINE TARIFF.

The VICE-PRESIDENT laid before the Senate the following message from the President of the United States (H. Doc. No. 14), which was read and, with the accompanying papers, referred to the Committee on the Philippines and ordered to be printed.

To the Senate and House of Representatives:

I transmit herewith a communication from the Secretary of War, inclosing one from the Chief of the Bureau of Insular Affairs, in which is transmitted a proposed tariff-revision law for the Philippine Islands.

This measure revises the present Philippine tariff, simplifies it, and makes it conform as nearly as possible to the regulations of the customs laws of the United States, especially with respect to packing and packages. The present Philippine regulations have been cumbersome and difficult for American merchants and exporters to comply with. Its purpose is to meet the new conditions that will arise under the section of the pending United States tariff bill which provides, with certain limitations, for free trade between the United States and the islands. It is drawn with a view to preserving to the islands as much customs revenue as possible, and to protect in a reasonable measure those industries which now exist in the islands.

The bill now transmitted has been drawn by a board of tariff experts, of which the insular collector of customs, Col. George R. Colton, was the president. The board held a great many open meetings in Manila, and conferred fully with representatives of all business interests in the Philippine Islands. It is of great importance to the welfare of the islands that the bill should be passed at the same time with the pending Payne bill, with special reference to the provisions of which it was prepared.

I respectfully recommend that this bill be enacted at the present session of Congress as one incidental to and required by the passage of the Payne bill.

WM. H. TAFT.

THE WHITE HOUSE, April 14, 1909.

PETITIONS AND MEMORIALS.

The VICE-PRESIDENT presented a petition of the Falk Tobacco Company, of New York City, N. Y., praying for an increase of the duty on tobacco, which was ordered to lie on the table.

He also presented a petition of the Daniel Haas Company, of Gloversville, N. Y., praying for the imposition of a duty on ladies' gloves, which was ordered to lie on the table.

He also presented a memorial of sundry business men of New York City, N. Y., remonstrating against the proposed duty on imitation parchment wrapping paper, which was ordered to lie on the table.

He also presented a petition of the Westinghouse Electric and Manufacturing Company, of Pittsburg, Pa., praying for the imposition of a duty of 5 cents per pound and 20 per cent ad valorem on unmanufactured or thumb-trimmed mica, which was ordered to lie on the table.

He also presented a petition of the Newark Conference of the Methodist Episcopal Church of New Jersey, praying for an increase of the internal-revenue tax on whisky and beer, which was ordered to lie on the table.

He also presented a petition of the Horticultural Society of Porto Rico, praying for an increase of the duty on pineapples, which was ordered to lie on the table.

He also presented petitions of sundry citizens of New York, Alabama, Arkansas, California, Maryland, New Hampshire, Massachusetts, North Carolina, Wisconsin, Maine, Missouri, New Jersey, Oregon, Tennessee, Virginia, Vermont, Washington, West Virginia, Rhode Island, Kentucky, Pennsylvania, Illinois, Kansas, Iowa, Louisiana, Minnesota, and Texas, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. GALLINGER presented petitions of sundry citizens of New Hampshire, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. FRYE presented petitions of sundry citizens of Maine, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a memorial of sundry citizens of Waldo-boro, Me., remonstrating against the imposition of any duty on tea, which was ordered to lie on the table.

Mr. KEAN presented petitions of sundry citizens of New Jersey, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a petition of the Newark Conference of the Methodist Episcopal Church of New Jersey, praying for an increase of the internal-revenue tax on whisky and beer, which was ordered to lie on the table.

He also presented a petition of sundry business firms of New Jersey, praying for a reduction of the duty on bichromate of potash and bichromate of soda, which was ordered to lie on the table.

He also presented memorials of Phoenix Lodge, No. 315, International Association of Machinists, of Elizabeth; of the Metal Trades Council, of Newark; and of the Essex Trades Council, of Newark, all in the State of New Jersey, remonstrating against any reduction of the duty on steel, iron ore, and machinery, which were ordered to lie on the table.

He also presented the memorial of James A. McFaul, bishop of the diocese of Trenton, N. J., remonstrating against the imposition of any duty on tea, coffee, or other food necessities, which was ordered to lie on the table.

He also presented a petition of sundry citizens of New Jersey, praying for an increase of the duty on lithographic products, which was ordered to lie on the table.

Mr. BURKETT presented a concurrent resolution of the legislature of Nebraska, which was referred to the Committee on Commerce and ordered to be printed in the RECORD, as follows:

Senate file 136. Introduced by E. E. Howell.

A joint and concurrent resolution memorializing the Congress of the United States to provide by law for the improvement of the rivers, harbors, and waterways, and the issuance of bonds therefor.

Be it enacted by the legislature of the State of Nebraska:

Whereas the Government should immediately take in hand the improvement of the rivers, harbors, and waterways of the country, and that a large sum of money should be appropriated for that purpose; and

Whereas reservoirs for the storage of the flood waters of the rivers to be used primarily in the reclamation of arid lands are equally useful and essential in regulating the flow of such rivers for commercial purposes and preventing devastating floods in the lower course of such rivers, and the cost of such reservoirs are now charged to the funds of the Reclamation Service; and

Whereas it seems fair and right that future generations who will reap the great benefits should share a portion of the expense; and

Whereas the 2 per cent bonds of the Government sell readily at a premium and at the same time afford an attractive investment to certain classes of people who would otherwise hoard their money and keep it out of circulation; and

Whereas the National Rivers and Harbors Congress, which convened at Washington in December, 1908, composed of more than 3,000 representatives from all sections of the country, indorsed and recommended the expenditure of \$500,000,000 by the General Government for these purposes and the issuance of 2 per cent bonds therefor, and similar action has been taken by other representative bodies: Therefore be it

Resolved by the legislature of the State of Nebraska, That the Congress of the United States be memorialized and earnestly urged to provide by law for the issuance by the Government of its 2 per cent bonds to the extent of \$500,000,000 or more to carry forward the work which has already been approved by the engineers of the army and the Committee on Rivers and Harbors of the House of Representatives in the matter of the improvement of the rivers, harbors, and waterways of the country, and to carry forward such other new work as may be approved by the engineering department and Congress, and to pay the cost of construction and maintenance of all reservoirs constructed under the authority of the Reclamation Service for the storage of waters for the reclamation of arid lands: Be it further

Resolved, That a duly certified copy of this memorial be by the secretary of the senate forwarded to each Member of the Nebraska delegation in Congress.

STATE OF NEBRASKA, ss:

I, William H. Smith, secretary of the senate, hereby certify that the foregoing joint and concurrent resolution has passed the legislature of the State of Nebraska and been approved by the governor.

WM. H. SMITH,
Secretary of the Senate.

CAPITOL BUILDING, Lincoln, March 2, 1909.

Mr. DIXON presented a joint memorial of the legislature of Montana, which was referred to the Committee on Public Lands and ordered to be printed in the RECORD, as follows:

Senate joint memorial 5.

To the honorable Senate and House of Representatives of the United States in Congress assembled:

Whereas it was the manifest intention of Congress when the Territory of Montana was admitted into the Union as a State to set aside and donate public lands to aid in the establishment of all public institutions, following a long established precedent; and

Whereas through oversight and inadvertence no donation was made on account of the state penitentiary, the state asylum for the insane, nor the orphan's home, as was the case in other States: Now, therefore, be it

Resolved, That we, your memorialists, petition and earnestly urge that there be set aside and donated out of and from the unappropriated lands of the United States lying and being within the borders of the State of Montana 150,000 acres in aid and on account of the state penitentiary of Montana; 150,000 acres in aid and on account of the asylum for the insane; and 150,000 in aid and on account of the orphan's home: Be it further

Resolved, That the secretary of state be, and is hereby, instructed to forthwith transmit copies of this memorial, properly authenticated, to the Secretary of the Interior and to our Senators and Representatives in Congress.

W. R. ALLEN,
President of the Senate.

W. W. McDOWELL,
Speaker of the House.

Approved March 10, 1909.

Filed March 10, 1909, at 2 o'clock p. m.
EDWIN L. NORRIS, Governor.

A. N. YODER, Secretary of State.

UNITED STATES OF AMERICA, State of Montana, ss:

I, A. N. Yoder, secretary of state of the State of Montana, do hereby certify that the above is a true and correct copy of senate joint memorial No. 5, enacted by the eleventh session of the legislative assembly

bly of the State of Montana, and approved by Edwin L. Norris, governor of said State, on the 10th day of March, 1909.

In testimony whereof I have hereunto set my hand and affixed the great seal of said State. Done at the city of Helena, the capital of said State, this 18th day of March, A. D. 1909.

[SEAL.]

A. N. YODER, Secretary of State.

Mr. DIXON presented a concurrent resolution of the legislature of Montana, which was referred to the Committee on Commerce and ordered to be printed in the RECORD, as follows:

Senate concurrent resolution 1.

Whereas the National Rivers and Harbors Congress has asked that provision be made for \$500,000,000 to be expended for the development of the navigable waterways of the United States; and

Whereas it has been publicly announced by a high and well-informed official of the United States that a sum of about \$275,000,000 has already been appropriated and authorized to be expended upon works now undertaken and to be hereafter completed on the rivers and harbors of the United States; and

Whereas none of said \$275,000,000 is being expended on the sixteen hundred miles of the navigable Missouri River above Sioux City; and

Whereas the report of the board of engineers for rivers and harbors recommends the improvement of the Missouri River below Sioux City (which is concurred in by the United States Engineers), and its estimate provides for the general improvement of the Missouri River below Sioux City, Iowa, of which sum \$2,000,000 is to be expended annually upon the Missouri River from Kansas City to St. Louis; and

Whereas no estimates have been made for the general improvement of the Missouri River above Sioux City, Iowa, or the Yellowstone River, or the Red River of the North; and

Whereas no money is being expended, nor has provision been made to expend any part of the aforementioned \$42,500,000 within the States of North Dakota, South Dakota, and Montana; and

Whereas the United States Engineer's estimate, submitted to the Chief of Engineers and through him submitted to the present Congress, makes practically no provision for any expenditure for the improvement or snagging of the upper Missouri River above Sioux City or the Yellowstone River in North Dakota and Montana; and

Whereas commerce carried on these streams during the year 1908 in the localities mentioned exceeds that of the Missouri River below Sioux City: Now therefore be it

Resolved by the senate (the house of representatives concurring), That our Senators and Representative in Congress be requested to immediately obtain proper estimates, through the War Department, of the requirements for the permanent general improvement of the Missouri River between Sioux City, Iowa, and Fort Benton, Mont., and the Yellowstone River between its mouth and Terry, Mont., and on the Red River of the North between Fargo, N. Dak., and the international boundary line, and for the specific improvement and the revetment of the river banks at several points, namely: In the vicinity of Judith, Frazier, and Mondak, Mont., and other places where caving banks menace river craft and destroy the channel; and that they be requested to obtain suitable appropriations from the present Congress wherewith to make these specific improvements promptly, and in the event of there being no river and harbor bill, they be requested to secure adequate appropriations for these specific improvements through some other measure, so as to maintain the channel of these rivers for the purpose of protecting and providing for the present and continually increasing commerce thereon.

Resolved, That a certified copy of this resolution be sent to our Senators and Representative in Congress.

W. R. ALLEN,
President of the Senate.

W. W. McDOWELL,
Speaker of the House.

Approved March 6, 1909.

EDWIN L. NORRIS, Governor.

Filed March 6, 1909, at 3.30 o'clock p. m.

A. N. YODER, Secretary of State.

UNITED STATES OF AMERICA, State of Montana, ss:

I, A. N. Yoder, secretary of state of the State of Montana, do hereby certify that the above is a true and correct copy of senate concurrent resolution 1, enacted by the eleventh session of the legislative assembly of the State of Montana, and approved by Edwin L. Norris, governor of said State, on the 6th day of March, 1909.

In testimony whereof I have hereunto set my hand and affixed the great seal of the State of Montana.

Done at the city of Helena, the capital of said State, this 18th day of March, A. D. 1909.

[SEAL.]

A. N. YODER, Secretary of State.

Mr. DIXON presented a concurrent resolution of the legislature of Montana, which was referred to the Committee on Public Lands and ordered to be printed in the RECORD, as follows:

Senate substitute for house concurrent resolution 6.

To the honorable Senate and House of Representatives in Congress assembled:

Whereas a bill was passed by Congress providing for the classification of the mineral lands in the Northern Pacific land grant, and where a classification was pretended to be made by certain officials known as "mineral-land commissioners"; and

Whereas investigation of the work of such mineral-land commissioners by special field officials of the Interior Department discloses the fact that said former so-called "mineral-land classification" was unscientific, worthless, and made without full knowledge of the lands within the Northern Pacific land grant, and to the detriment of the Government and public; and

Whereas such investigation has shown such pretended classification to be inaccurate and devoid of merit;

Whereas as a result of an investigation by the Interior Department of less than 50 per cent of the complaints so far made nearly 20,000 acres of mineral land has been restored to the Government; and

Whereas a proper and just classification of the mineral land of Montana is of vital interest to the miners and prospectors of the State and involves mineral lands of untold millions of value: Now, therefore be it

Resolved by the legislative assembly of the State of Montana (the Senate concurring), That we humbly petition and request of the Na-

tional Congress that it pass an act providing for a just, honest, and thorough mineral reclassification of all lands of the State of Montana within the Northern Pacific land grant.

W. R. ALLEN,
President of the Senate.
W. W. McDOWELL,
Speaker of the House.

Approved March 4, 1909.

EDWIN L. NORRIS, *Governor.*

Filed March 4, 1909, at 11.05 o'clock p. m.

A. N. YODER, *Secretary of State.*

UNITED STATES OF AMERICA, *State of Montana, ss:*

I, A. N. Yoder, secretary of state of the State of Montana, do hereby certify that the above is a true and correct copy of senate substitute for house concurrent resolution No. 6, enacted by the eleventh session of the legislative assembly of the State of Montana and approved by Edwin L. Norris, governor of said State, on the 4th day of March, 1909. In testimony whereof I have hereunto set my hand and affixed the great seal of said State.

Done at the city of Helena, the capital of said State, this 18th day of March, A. D. 1909.

[SEAL.]

A. N. YODER, *Secretary of State.*

Mr. DIXON presented a joint resolution of the legislature of Montana, which was referred to the Committee on Post-Offices and Post-Roads and ordered to be printed in the RECORD, as follows:

Senate joint resolution 6.

Whereas the present postal divisions of the Railway Mail Service now established in the Northwest are of that size that proper and convenient consideration can not be given to all of the territory, the same being composed of part of the eighth and part of the tenth Railway Mail Service divisions, the headquarters of the former being at San Francisco, Cal., and the latter at St. Paul, Minn.; and

Whereas it appears from all of the evidence at hand that it would be extremely desirable that a third division be formed of portions of the said two divisions, to wit, Alaska, Oregon, Idaho, Washington, and Montana, the same to constitute Railway Mail Service Division No. 13:

Therefore, we, the senate (the house concurring), most earnestly and respectfully pray that an act of Congress be passed creating a new division of the Railway Mail Service, consisting of the States of Oregon, Washington, Idaho, and Montana, and the Territory of Alaska.

And the secretary of state of Montana is hereby directed to send a copy of this petition to the Congress of the United States.

W. R. ALLEN,
President of the Senate.
W. W. McDOWELL,
Speaker of the House.

Approved March 6, 1909.

EDWIN L. NORRIS, *Governor.*

Filed March 6, 1909, at 3.30 o'clock p. m.

A. N. YODER, *Secretary of State.*

UNITED STATES OF AMERICA, *State of Montana, ss:*

I, A. N. Yoder, secretary of state of the State of Montana, do hereby certify that the above is a true and correct copy of senate joint resolution No. 6, enacted by the eleventh session of the legislative session of the State of Montana, and approved by Edwin L. Norris, governor of said State, on the 6th day of March, 1909.

In testimony whereof I have hereunto set my hand and affixed the great seal of said State. Done at the city of Helena, the capital of said State, this 19th day of March, A. D. 1909.

[SEAL.]

A. N. YODER, *Secretary of State.*

Mr. BURNHAM presented a petition of sundry citizens of Lakeport, N. H., praying for the retention of the proposed duty on hosiery, which was ordered to lie on the table.

Mr. DILLINGHAM presented petitions of sundry citizens of Vermont, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. GAMBLE presented petitions from sundry citizens of South Dakota, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. PILES presented a memorial of sundry business firms of Washington, remonstrating against the proposed duty on raw cocoa, which was ordered to lie on the table.

Mr. OLIVER presented petitions of sundry citizens of Pennsylvania, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a petition of sundry citizens of Bridgeport, Pa., and a petition of sundry citizens of Reading, Pa., praying for the retention of the proposed duty on hosiery, which were ordered to lie on the table.

Mr. JONES presented a memorial of sundry citizens of Chesley, Wash., remonstrating against the repeal of the duty on lumber, which was ordered to lie on the table.

He also presented a petition of the Chamber of Commerce of Seattle, Wash., and a petition of sundry shingle manufacturers of Washington, praying for a duty of 60 cents per thousand on shingles, which were ordered to lie on the table.

Mr. STONE. I present sundry petitions signed by several thousand workmen engaged in different leather industries in Missouri, praying that hides be placed on the free list. I move that the petitions lie on the table.

The motion was agreed to.

Mr. CURTIS presented petitions of sundry citizens of Kansas, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a petition of the American Citizens' Club, of Manhattan, Kans., praying for a reduction of the duty on the common necessities of life and also for the repeal of the duty on lumber, which was ordered to lie on the table.

He also presented a petition of Pressmen's Local Union No. 49, American Federation of Labor, of Topeka, Kans., praying for an increase of the duty on post cards, which was ordered to lie on the table.

He also presented a petition of the Cattle and Horse Protective Association, of central New Mexico, remonstrating against the repeal of the duty on hides, which was ordered to lie on the table.

He also presented a memorial of sundry citizens of Iola, Gas, and La Harpe, all in the State of Kansas, remonstrating against the placing of a duty on zinc ore, which was ordered to lie on the table.

Mr. SHIVELY presented petitions of sundry citizens of Indiana, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented petitions of sundry citizens of Indiana, praying for the repeal of the duty on raw hides, which were ordered to lie on the table.

Mr. SIMMONS presented petitions of sundry citizens of North Carolina, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. DEPEW presented petitions of sundry citizens of New York, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a petition of sundry citizens of Rochester, N. Y., praying for an increase of the duty on lithographic products, which was ordered to lie on the table.

He also presented a memorial of the Board of Trade of Niagara Falls, N. Y., and a memorial of Local Union, International Brotherhood of Paper Makers, of Watertown, N. Y., remonstrating against a reduction of the duty on print paper and wood pulp, which were ordered to lie on the table.

He also presented a memorial of the common council of Troy, N. Y., remonstrating against a reduction of the duty on collars and cuffs, which was ordered to lie on the table.

He also presented a memorial of the Women's Christian Temperance Union of Pawling, N. Y., remonstrating against an increase of the duty on tea, coffee, hosiery, and gloves, which was ordered to lie on the table.

He also presented a petition of sundry business firms of the United States, praying for an increase of the proposed duty on tanning and dyeing extracts, which was ordered to lie on the table.

He also presented petitions of sundry hop growers of Milford, N. Y., and a petition of sundry hop growers of Hartwick, N. Y., praying for an increase of the duty on hops, which were ordered to lie on the table.

Mr. ROOT presented a petition of Local Lodge No. 860, Benevolent and Protective Order of Elks, of North Tonawanda, N. Y., praying for the enactment of legislation to create a national reserve in the State of Wyoming for the care and maintenance of the American elk, which was referred to the Committee on Forest Reservations and the Protection of Game.

He also presented petitions of sundry citizens of New York, praying for an increase of the duty on print paper and wood pulp, which were ordered to lie on the table.

He also presented a petition of the Board of Trade of Johnstown, N. Y., and a petition of sundry citizens of Gloversville and Johnstown, N. Y., praying for the retention of the proposed duty on leather gloves, which were ordered to lie on the table.

He also presented petitions of sundry citizens of New York, praying for the reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented petitions of sundry citizens of New York, praying for the passage of the so-called "parcels-post" bill, which were referred to the Committee on Post-Offices and Post-Roads.

He also presented a memorial of the Livestock Association of East Buffalo, N. Y., remonstrating against a reduction of the duty on hides, which was ordered to lie on the table.

He also presented a petition of sundry citizens of New York, praying for an increase of the duty on lithographic products, which was ordered to lie on the table.

He also presented petitions of sundry citizens of New York, praying for a protective duty on post cards, which were ordered to lie on the table.

Mr. BURTON presented petitions of sundry citizens of Ohio, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. PERKINS presented petitions of sundry citizens of California, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented a memorial of the Merchants' Exchange of Oakland, Cal., remonstrating against the repeal of the duty on wool, which was ordered to lie on the table.

Mr. LODGE presented petitions of sundry citizens of Worcester, North Wilmington, Fitchburg, Springfield, New Bedford, Fall River, Brockton, and Chatham, all in the State of Massachusetts, praying for the repeal of the duty on tea, which were ordered to lie on the table.

He also presented petitions of sundry citizens of Boston, Southboro, Newburyport, South Weymouth, and Mansfield, all in the State of Massachusetts, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

Mr. LA FOLLETTE presented a joint resolution of the legislature of Wisconsin, which was referred to the Committee on Commerce and ordered to be printed in the RECORD, as follows: Joint resolution providing that the legislature institute measures leading to repairs of the Portage levee.

Whereas a part of the levee along the north bank of the Wisconsin River at Portage, to wit, about 3½ miles of the lower part of such levee, locally known as the "government levee," is in urgent need of immediate repairs; and

Whereas this part of the levee was built by the General Government in 1888 and maintained by the General Government until about 1900, since which time no repairs have been made; and

Whereas it is generally understood that the General Government still holds the right of way and has the legal control of this part of the levee, thus preventing the state, county, or local authorities from repairing or exercising control over the same; and

Whereas these facts were set forth in a report made by a committee of this legislature, which report appears in the journals of senate and assembly under date of June 24, 1907, and the same facts are now further confirmed by a communication from the state levee commission, consisting of three citizens of Portage, acting under state authority, which communication is in part as follows:

"The undersigned state levee commissioners respectfully inform you that the Wisconsin River since the inspection made by the legislative committee in 1907 has washed off all of the bank for a distance of nearly 300 feet and even slightly undermined the government levee at some places, which make repairs absolutely necessary to prevent a break." Such state commission further says: "We are firm and right in our belief, in which the whole community shares, that the government levee is a necessary protection to the government canal leading from the Wisconsin River to the Fox, as well as the improvements in the Fox River, in aid of navigation, both of which works have been done by the General Government at large expense and to protect which this levee was originally built; the damage done to the canal by the levee break of 1900 being in direct support of this contention;" and

Whereas not alone the important government works above mentioned need the protection of this levee, but the safety of several thousand of our citizens who have homes in the district that will be overflowed in case of a break in the government levee, as well as private property valued at several millions of dollars, and to a great extent all of the cities and villages, the vast manufacturing and farming interests along the upper Fox River above Lake Winnebago: Therefore be it

Resolved, That the foregoing facts be immediately brought to the attention of the Wisconsin Members of Congress; and further

Resolved, That the legislature urgently requests that measures be promptly instituted leading to the repair by the General Government of that part of the Portage levee herein referred to, such repairs being imperative, and conditions will not permit of delay; and further

Resolved, That if any question exists as to the legal ownership of the right of way and the right of supervision of this so-called "government levee," that the necessary investigation be made to determine such ownership, but that the needed repairs be not delayed during such investigation.

JOHN STRANGE,
President of the Senate.

F. E. ANDREWS,
Chief Clerk of the Senate.

L. H. BANCROFT,
Speaker of the Assembly.

C. E. SHAFFER,
Chief Clerk of the Assembly.

Mr. LA FOLLETTE presented petitions of sundry citizens of Wisconsin, praying for a reduction of the duty on raw and refined sugars, which were ordered to lie on the table.

He also presented memorials of sundry citizens of Wisconsin, remonstrating against the passage of the so-called "Payne tariff bill," which were ordered to lie on the table.

He also presented petitions of sundry citizens of Wisconsin, praying for a reduction of the duty on textiles, which were ordered to lie on the table.

He also presented memorials of sundry citizens of Boyd, Allenton, Menomonie, Prescott, Oakridge, Coloma, Hancock, Hixton, River Falls, Thorpe, Blair, Hubertus, Richfield, Cushing, Elkhart, and Fairchild, all in the State of Wisconsin, remonstrating against a reduction of the duty on barley, wheat, and any other grains, which were ordered to lie on the table.

DISTRIBUTION OF DOCUMENTS.

Mr. SMOOT. I am directed by the Committee on Printing, to whom was referred the joint resolution (H. J. Res. 38) re-

pealing joint resolution to provide for the distribution by Members of the Sixtieth Congress of documents, reports, and other publications, approved March 2, 1909, to report it favorably without amendment, and I ask for its immediate consideration.

The Secretary read the joint resolution; and there being no objection, the Senate, as in Committee of the Whole, proceeded to its consideration.

The joint resolution was reported to the Senate without amendment, ordered to a third reading, read the third time, and passed.

USELESS PAPERS IN EXECUTIVE DEPARTMENTS.

Mr. SIMMONS, from the Joint Select Committee on the Disposition of Useless Papers in the Executive Departments, submitted the following report (S. Rept. No. 3), which was read and agreed to:

The Joint Select Committee of the Senate and House of Representatives, appointed on the part of the Senate and on the part of the House of Representatives, to which were referred the reports of the heads of departments, bureaus, etc., in respect to the accumulation therein of old and useless files of papers, which are not needed or useful in the transaction of the current business therein, respectively, and have no permanent value or historical interest, with accompanying statements of the condition and character of such papers, respectfully report to the Senate and House of Representatives, pursuant to an act entitled "An act to authorize and provide for the disposition of useless papers in the executive departments," approved February 16, 1889, as follows:

Your committee have met and, by a subcommittee appointed by your committee, carefully and fully examined the said reports so referred to your committee and the statements of the condition and the character of such files and papers therein described, and we find and report that the files and papers described in the report of the Postmaster-General in House Document No. 3, Sixty-first Congress, first session, dated March 20, 1909, are not needed in the transaction of the current business of such departments and bureaus, and have no permanent value or historical interest.

Respectfully submitted to the Senate and House of Representatives.

F. M. SIMMONS,
J. H. GALLINGER,

Members on the part of the Senate.

ARTHUR L. BATES,
J. FRED. C. TALBOTT,

Members on the part of the House.

BILLS INTRODUCED.

Bills and a joint resolution were introduced, read the first and, by unanimous consent, the second time, and referred as follows:

By Mr. DANIEL:

A bill (S. 1628) for the relief of the heirs of J. H. McVeigh, deceased; to the Committee on Claims.

A bill (S. 1629) to provide for the construction of the Patent Office of the United States, including a hall of inventions, and for other purposes; to the Committee on Public Buildings and Grounds.

A bill (S. 1630) to provide for the construction of a memorial bridge across the Potomac River from Washington to the Arlington estate property; to the Committee on the District of Columbia.

A bill (S. 1631) granting an increase of pension to V. A. Witcher;

A bill (S. 1632) granting an increase of pension to Mary S. Hollis;

A bill (S. 1633) granting an increase of pension to Sinnett A. Duling; and

A bill (S. 1634) granting a pension to Johanna Shelden; to the Committee on Pensions.

By Mr. BURKETT:

A bill (S. 1635) to provide for the purchase of a site and the erection of a public building thereon in the city of Central City, State of Nebraska; to the Committee on Public Buildings and Grounds.

A bill (S. 1636) granting an increase of pension to Norman A. Hamilton; and

A bill (S. 1637) granting a pension to Mary F. Grady; to the Committee on Pensions.

By Mr. CURTIS:

A bill (S. 1638) for the erection of a monument over the grave of Brig. Gen. James Shields in St. Mary's Cemetery, Carrollton, Mo.; to the Committee on the Library.

A bill (S. 1639) for the relief of Elizabeth J. Bruce and others; to the Committee on Indian Affairs.

A bill (S. 1640) for the relief of W. H. De Long; and

A bill (S. 1641) for the relief of David H. Lewis; to the Committee on Post-Offices and Post-Roads.

A bill (S. 1642) for the relief of Thomas A. Scates;

A bill (S. 1643) for the relief of H. F. Millikan;

A bill (S. 1644) for the relief of William T. Grady;

A bill (S. 1645) for the relief of Daniel W. Boutwell;

A bill (S. 1646) for the relief of Daniel W. Boutwell;

A bill (S. 1647) for the relief of Christ Schrey;
 A bill (S. 1648) for the relief of Catherine Ratchford;
 A bill (S. 1649) for the relief of Shadrack Sechresh; and
 A bill (S. 1650) for the relief of Daniel M. Frost; to the Committee on Claims.

A bill (S. 1651) for the relief of William Hayes;
 A bill (S. 1652) for the relief of Gustav A. Hesselberger;
 A bill (S. 1653) for the relief of J. Ware Butterfield;
 A bill (S. 1654) for the relief of Eric E. Walgen;
 A bill (S. 1655) for the relief of A. R. Williams;
 A bill (S. 1656) for the relief of Cumberlain Smith;
 A bill (S. 1657) for the relief of Stephen Murphy;
 A bill (S. 1658) for the relief of Andrew Jackson;
 A bill (S. 1659) for the relief of Roughin Brown;
 A bill (S. 1660) for the relief of Samuel Liverpool;
 A bill (S. 1661) for the relief of James Chard;
 A bill (S. 1662) for the relief of John Mitchell;
 A bill (S. 1663) for the relief of James Barrett;
 A bill (S. 1664) for the relief of William Harshberger;
 A bill (S. 1665) for the relief of Patrick H. Wheat;
 A bill (S. 1666) for the relief of William Davis;
 A bill (S. 1667) for the relief of Kate Riling;
 A bill (S. 1668) for the relief of Daniel G. Cormick;
 A bill (S. 1669) for the relief of James Carroll, alias James Clingen;

A bill (S. 1670) for the relief of Thomas H. Barrett;
 A bill (S. 1671) for the relief of Annie Catherine Mettler;
 A bill (S. 1672) for the relief of John Birkett;
 A bill (S. 1673) for the relief of Charles Goody, his heirs or assigns;

A bill (S. 1674) for the relief of Franklin Bannon;
 A bill (S. 1675) for the relief of Henry C. Smith;
 A bill (S. 1676) for the relief of William Martinson;
 A bill (S. 1677) for the relief of Green Edmonson;
 A bill (S. 1678) for the relief of Samuel D. Jarman; and
 A bill (S. 1679) for the relief of James S. Risley; to the Committee on Military Affairs.

A bill (S. 1680) granting an increase of pension to Henry Austin (with the accompanying papers);

A bill (S. 1681) granting an increase of pension to Eli T. Rhea (with the accompanying paper);

A bill (S. 1682) granting a pension to Daniel Jarboe;

A bill (S. 1683) granting an increase of pension to Charles W. Lathrap;

A bill (S. 1684) granting an increase of pension to William Hemphill;

A bill (S. 1685) granting an increase of pension to James F. Bacon (with the accompanying paper); and

A bill (S. 1686) granting an increase of pension to Harriet H. Brady; to the Committee on Pensions.

By Mr. GORE:

A bill (S. 1687) granting an increase of pension to Daniel T. Rose; and

A bill (S. 1688) granting an increase of pension to George W. Butterfield; to the Committee on Pensions.

By request, a bill (S. 1689) to grant additional rights to homestead settlers on public lands; to the Committee on Public Lands.

By Mr. FRYE:

A bill (S. 1690) to authorize the appointment of delegates to the Twelfth International Anti-Alcoholic Congress at London, England, July 16 to 18, 1909; to the Committee on Foreign Relations.

By Mr. WARREN:

A bill (S. 1691) to make certain funds applicable in the payment of expenses of encampments of the organized militia (with the accompanying papers); and

A bill (S. 1692) to increase the efficiency of the veterinary service of the army; to the Committee on Military Affairs.

A bill (S. 1693) for the reimbursement of certain sums of money to certain enlisted men of the Philippine Scouts; to the Committee on Claims.

A bill (S. 1694) to provide for the purchase of a site and the erection of a public building thereon at Green River, in the State of Wyoming; to the Committee on Public Buildings and Grounds.

A bill (S. 1695) granting a pension to George L. Granbery (with accompanying papers);

A bill (S. 1696) granting an increase of pension to Cornelia M. Clagett;

A bill (S. 1697) granting an increase of pension to Nancy M. G. Achord;

A bill (S. 1698) granting a pension to Daniel Fallen;

A bill (S. 1699) granting an increase of pension to Henry Cooper;

A bill (S. 1700) granting an increase of pension to Elias H. Funk;

A bill (S. 1701) granting a pension to Mary A. Hubbell; and

A bill (S. 1702) granting an increase of pension to Alice D. Bainum; to the Committee on Pensions.

By Mr. McLAURIN:

A bill (S. 1703) granting an increase of pension to Jane C. Stingley; and

A bill (S. 1704) granting an increase of pension to Charles Martin; to the Committee on Pensions.

By Mr. GALLINGER:

A bill (S. 1705) granting a pension to Bernice A. Kent (with the accompanying papers); to the Committee on Pensions.

By Mr. LODGE:

A bill (S. 1706) authorizing the appointment of an assistant appraiser at the port of Boston; to the Committee on Finance.

By Mr. DU PONT:

A bill (S. 1707) granting a pension to Maud E. L. Pinder; and

A bill (S. 1708) granting a pension to Hannah Traynor; to the Committee on Pensions.

By Mr. McCUMBER:

A bill (S. 1709) authorizing the creation of a land district in the States of North and South Dakota and Montana, to be known as the Marmath land district; to the Committee on Public Lands.

By Mr. KEAN:

A bill (S. 1710) granting an increase of pension to William N. Furman (with the accompanying papers); and

A bill (S. 1711) granting an increase of pension to Frederick J. Garbanati (with the accompanying papers); to the Committee on Pensions.

By Mr. DICK:

A bill (S. 1712) prohibiting the wearing of the United States uniform by unauthorized persons; to the Committee on Military Affairs.

By Mr. FRAZIER:

A bill (S. 1713) to limit the effect of the regulation of commerce between the several States and Territories in certain cases; to the Committee on the Judiciary.

A bill (S. 1714) for the erection of a public building at Dayton, Tenn.;

A bill (S. 1715) for the purchase of a site and erection of a public building in the city of Covington, Tipton County, Tenn.;

A bill (S. 1716) to provide for the purchase of a site and the erection of a public building thereon at Lewisburg, in the State of Tennessee;

A bill (S. 1717) to provide for the purchase of a site and the erection of a public building thereon at Tullahoma, in the State of Tennessee;

A bill (S. 1718) to provide for the erection of a public building at Sparta, Tenn.;

A bill (S. 1719) to provide for the erection of a public building at Athens, Tenn.;

A bill (S. 1720) to provide for the erection of a public building at McMinnville, Tenn.;

A bill (S. 1721) to provide for the erection of a public building at Winchester, Tenn.;

A bill (S. 1722) to provide for the erection of a public building at Madisonville, Tenn.; and

A bill (S. 1723) to provide for the purchase of a site and the erection of a public building thereon at Fayetteville, in the State of Tennessee; to the Committee on Public Buildings and Grounds.

By Mr. DANIEL:

A bill (S. 1724) to protect the monuments already erected on the battlefields of Bull Run, Virginia, and other monuments that may be there erected; to the Committee on Military Affairs.

A bill (S. 1725) granting an increase of pension to Henry M. Trimble; to the Committee on Pensions.

A bill (S. 1726) for the relief of A. M. Randolph and other children and heirs of Robert Lee Randolph, deceased; to the Committee on Claims.

By Mr. ROOT:

A bill (S. 1727) to authorize the construction of a bridge across the Niagara River from a location in the city of Niagara Falls, in the county of Niagara, State of New York; to the Committee on Commerce.

By Mr. BRADLEY:

A bill (S. 1728) for the relief of the county court of Graves County, Ky.;

A bill (S. 1729) for the relief of the estate of William Claunch, deceased;

A bill (S. 1730) for the relief of Spencer Hudson, deceased; and

A bill (S. 1731) for the relief of D. B. Curd; to the Committee on Claims.

A bill (S. 1732) granting a pension to William Adams;

A bill (S. 1733) granting an increase of pension to Charles Allen;

A bill (S. 1734) granting an increase of pension to George T. Grinstead;

A bill (S. 1735) granting an increase of pension to Thomas Johnson;

A bill (S. 1736) granting an increase of pension to John L. Eblin;

A bill (S. 1737) granting an increase of pension to Franklin T. Noel;

A bill (S. 1738) granting an increase of pension to Lewis G. Johnson;

A bill (S. 1739) granting an increase of pension to Margaret J. Davis;

A bill (S. 1740) granting an increase of pension to Edward A. Short; and

A bill (S. 1741) granting an increase of pension to William H. Hasty; to the Committee on Pensions.

By Mr. JONES:

A bill (S. 1742) granting an increase of pension to Jervis E. Barber; to the Committee on Pensions.

By Mr. OLIVER:

A bill (S. 1743) to carry into effect the findings of the Court of Claims in the claims of Jones & Laughlin and others (with the accompanying paper); and

A bill (S. 1744) for the relief of Anna T. W. Albree, administratrix of James T. Wood, deceased, and the Safe Deposit and Trust Company, of Pittsburg, Pa. (with the accompanying paper); to the Committee on Claims.

A bill (S. 1745) to amend section 4919 of the Revised Statutes of the United States, to provide additional protection for owners of patents of the United States, and for other purposes; to the Committee on Patents.

A bill (S. 1746) granting an increase of pension to Lydia C. Rose (with the accompanying paper); to the Committee on Pensions.

By Mr. LA FOLLETTE:

A bill (S. 1747) to create a tariff commission and defining its powers and duties; to the Committee on Finance.

By Mr. GAMBLE:

A bill (S. 1748) granting to the State of South Dakota 25,000 acres of land, to aid in the maintenance of a school of forestry; to the Committee on Public Lands.

A bill (S. 1749) granting a pension to Charles H. Jackson; to the Committee on Pensions.

By Mr. WETMORE:

A bill (S. 1750) granting a pension to Louisa Thompson; to the Committee on Pensions.

By Mr. GUGGENHEIM:

A bill (S. 1751) to amend an act entitled "An act creating the Mesa Verde National Park," approved June 29, 1906; to the Committee on Public Lands.

By Mr. DIXON:

A bill (S. 1752) for the relief of Dr. Charles B. Miller; to the Committee on Military Affairs.

By Mr. BURNHAM:

A bill (S. 1753) granting an increase of pension to Michael E. Long; and

A bill (S. 1754) granting an increase of pension to Charles A. Gray; to the Committee on Pensions.

By Mr. BORAH:

A bill (S. 1755) for the relief of applicants for mineral surveys; and

A bill (S. 1756) granting to the State of Idaho 50,000 acres of land to aid in the continuation, enlargement, and maintenance of the Idaho State Soldiers and Sailors' Home; to the Committee on Public Lands.

A bill (S. 1757) providing for the erection of a federal building at Coeur d'Alene, Idaho; to the Committee on Public Buildings and Grounds.

A bill (S. 1758) providing for the dismissal of indictments in the case of failure to prosecute; to the Committee on the Judiciary.

By Mr. PERKINS:

A bill (S. 1759) for the relief of the heirs of Rear-Admiral Henry Glass, United States Navy, retired; to the Committee on Claims.

A bill (S. 1760) granting an increase of pension to Charles E. Pendleton; to the Committee on Pensions.

A bill (S. 1761) to provide for the establishment of a three-order revolving light at Point Arguello, seacoast of California; to the Committee on Commerce.

By Mr. WARNER:

A bill (S. 1762) for the relief of John H. Cole; to the Committee on Claims.

A bill (S. 1763) to establish and construct a national highway from the southern limits of the city of St. Louis to the national cemetery at Jefferson Barracks, Mo.;

A bill (S. 1764) to correct the military record of and issue to James Capehart an honorable discharge;

A bill (S. 1765) removing disabilities from the military record of Newman Tension and granting him an honorable discharge;

A bill (S. 1766) removing the charge of desertion from the military record of James Carroll; and

A bill (S. 1767) for the relief of W. D. McLean, alias Donald McLean; to the Committee on Military Affairs.

A bill (S. 1768) granting an increase of pension to Jesse Moore;

A bill (S. 1769) granting a pension to John W. Toppas;

A bill (S. 1770) granting an increase of pension to Emma A. Porch;

A bill (S. 1771) granting an increase of pension to David F. Ragsdale;

A bill (S. 1772) granting a pension to Judson H. Streeter;

A bill (S. 1773) granting pensions to the teamsters who served the Government of the United States in the war with Mexico, and for other purposes;

A bill (S. 1774) granting a pension to Uriah Fosberg;

A bill (S. 1775) granting an increase of pension to James H. Cowan;

A bill (S. 1776) granting an increase of pension to John G. Bowers;

A bill (S. 1777) granting an increase of pension to David C. Hardy;

A bill (S. 1778) granting a pension to Caroline McKee;

A bill (S. 1779) granting an increase of pension to Perry H. Hayes;

A bill (S. 1780) granting an increase of pension to Marcus D. Warner;

A bill (S. 1781) granting an increase of pension to William N. Hyatt;

A bill (S. 1782) granting a pension to Abner Welch;

A bill (S. 1783) granting an increase of pension to Thomas R. Buxton;

A bill (S. 1784) granting an increase of pension to Sophrona Austin;

A bill (S. 1785) granting an increase of pension to Prince Albert Loveland;

A bill (S. 1786) granting an increase of pension to William T. Adkins;

A bill (S. 1787) granting a pension to Amelia C. Perry;

A bill (S. 1788) granting an increase of pension to Ferdinand Rubin;

A bill (S. 1789) granting an increase of pension to John Burton;

A bill (S. 1790) granting an increase of pension to Thomas Uptegrove;

A bill (S. 1791) granting an increase of pension to James A. Rutherford;

A bill (S. 1792) granting an increase of pension to John Hobart;

A bill (S. 1793) granting an increase of pension to Samuel Workman;

A bill (S. 1794) granting an increase of pension to Tobias McQuaid;

A bill (S. 1795) granting an increase of pension to George P. Sargent;

A bill (S. 1796) granting an increase of pension to Arthur Eckert;

A bill (S. 1797) granting an increase of pension to William Blair;

A bill (S. 1798) granting an increase of pension to James R. Rittenhouse;

A bill (S. 1799) granting an increase of pension to Joseph Blankenship;

A bill (S. 1800) granting an increase of pension to Ozen B. Nichols;

A bill (S. 1801) granting an increase of pension to Herman H. Richter;

A bill (S. 1802) granting a pension to James C. Tryon;

A bill (S. 1803) granting an increase of pension to Mary J. Voris;
 A bill (S. 1804) granting a pension to Jonathan M. Ragner;
 A bill (S. 1805) granting a pension to Alva Bird;
 A bill (S. 1806) granting an increase of pension to George F. Blue;
 A bill (S. 1807) granting an increase of pension to Jacob W. Truxel;
 A bill (S. 1808) granting a pension to Benjamin Franklin Brown;
 A bill (S. 1809) granting a pension to Patterson McGeehon;
 A bill (S. 1810) granting an increase of pension to Jackson Donald;
 A bill (S. 1811) granting an increase of pension to Elisha H. Wicker;
 A bill (S. 1812) granting an increase of pension to David N. Heatherly;
 A bill (S. 1813) granting an increase of pension to Thomas J. Craven;
 A bill (S. 1814) granting an increase of pension to Michael C. Bratton;
 A bill (S. 1815) granting a pension to Samuel Robinson;
 A bill (S. 1816) granting an increase of pension to John Mulcare; and
 A bill (S. 1817) granting a pension to George W. Wells; to the Committee on Pensions.

By Mr. BEVERIDGE:

A bill (S. 1818) granting an increase of pension to Gideon B. Thompson (with the paper accompanying); and
 A bill (S. 1819) granting an increase of pension to Isaiah P. Watts; to the Committee on Pensions.

By Mr. GORE:

A joint resolution (S. J. R. 21) authorizing the rental of additional and necessary quarters for the accommodation of the Department of Justice; to the Committee on the Judiciary.

TARIFF COMMISSION.

Mr. BEVERIDGE. Mr. President, I introduce a bill which I ask to have referred to the Committee on Finance.

The bill (S. 1820) to create a tariff commission was read twice by its title and referred to the Committee on Finance.

Mr. BEVERIDGE. Mr. President, I crave the indulgence of the Senate for just a moment with reference to this bill. It is the bill referring to a tariff commission which I introduced last year, with only a few changes. It is not my purpose at the present time to offer the bill as an amendment to the tariff bill; nor at all, I hope, Mr. President, will that be necessary. I trust and believe that the Finance Committee will report to the Senate a measure which will sufficiently embody the necessary provisions which those people in this country who favor the tariff-commission idea deem necessary to doing the preparatory work of tariff legislation.

I wish now merely to call attention to two uncommon things with reference to this measure. The first is that it is demanded by a larger number of organizations of producers and commercial bodies than any measure relating to fiscal legislation in the last quarter of a century, and that it has more general support of the public press than any such measure has had since the civil war.

The second unusual thing is that notwithstanding the widespread discussion of this bill and the intense interest manifested in this subject among Senators and Representatives, yet to this day no man now in public life has made a single public argument against it. The objections made have been confined to the private conversations of Senators and Representatives among themselves and in the cloakrooms.

At some proper time before the debate upon the tariff bill shall conclude it is my purpose to submit to the Senate remarks in which I shall try to answer every one of the objections thus far privately made, but none of them publicly made, and also to condense in those remarks all of the affirmative reasons in support of this idea.

When I presented this bill at the last session I said then and I repeat now that I was not wedded to this or to any particular measure, but that I in common with the many hundreds of thousands of business men and producers throughout the country am determined only upon the idea, and although this bill was carefully drawn after mature consultation, and although it then and now meets the views of many experts and of many scores of these business men and producers throughout the country, it was introduced then and I introduce it now as a center and a source for suggestion and comment to the end that if improvements are devised they may be embodied in the final measure

that our joint efforts may evolve; and, if not, that the bill as presented may be enacted into law. But some effective legislation to accomplish the purpose of this bill can no longer be delayed.

The interests of the country demand that the idea of a body of experts to do the preparatory work in aid of Congress in building our tariffs shall be now written into the statute books. The exigencies of the present situation in Congress italicize that demand.

At some time in the future before the debate shall close, I shall hope, with the indulgence of the Senate, to lay before this body not only what I think will be a complete answer to any objections which have been made or may be made, but also all of the affirmative reasons that exist for this necessary legislation.

I thank the Senate for its indulgence.

TAX ON TRANSFER OF PROPERTY.

Mr. BEVERIDGE submitted an amendment intended to be proposed by him to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, which was ordered to lie on the table and be printed.

PUMICE STONE AND LUMBER.

Mr. BROWN submitted two amendments intended to be proposed by him to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, which were ordered to lie on the table and be printed.

PHILIPPINE ISLANDS.

Mr. STONE. I present an amendment intended to be proposed to the tariff bill. It relates to that section of the bill which concerns commerce between the United States and the Philippines. At the proper time, and at an early day, I hope, I desire to address the Senate on the subject-matter, and in due course, when the appropriate section of the tariff bill is reached, I shall offer the amendment in its present form or in some modified form. I ask that it be printed, and that it be printed in the Record, and lie on the table.

The VICE-PRESIDENT. In the absence of objection, that order is made.

The amendment referred to is as follows:

Amendment intended to be proposed by Mr. STONE to the bill (H. R. 1438) to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes.

Strike out paragraph 471d, section 1 of this bill, and insert the following:

"471d. That it is hereby declared not to be the policy and purpose of the United States to maintain permanent sovereignty over the Philippine Islands, but to exercise authority in and over said islands only so long as it may be necessary, in the opinion of the Congress and the President of the United States, not to exceed fifteen years from and after the passage of this act; to organize and establish a native government capable of maintaining public order in said islands, and until such international agreements shall have been made between the United States and foreign countries as will insure the independence of said islands and the people thereof. Upon the organization of such native government, the organization of which shall be upon such terms and conditions as shall be prescribed by the United States, all authority, civil and military, of the United States, except as may be otherwise agreed upon between the Government of the United States and the government of the Philippine Islands, shall be withdrawn from said islands; and hereafter and until the provisions of this section shall be altered, amended, or repealed, all articles of whatever kind, being wholly the growth and product of the Philippine Islands, shall be admitted into the United States free of duty; and agricultural implements of all kinds, cotton and cotton manufactures of all kinds, books and publications of all kinds, and machinery for use in manufactures of all kinds, being wholly the growth and product of the United States, shall be admitted into the Philippine Islands free of duty: *Provided*, That this section shall not be in force and effect nor become operative until the existing legislative authority of the Philippine Islands shall, by joint resolution, duly enacted, consent to and approve the same. All acts and parts of acts inconsistent with the provisions of this section are hereby repealed."

RECIPROCAL TRADE WITH FOREIGN COUNTRIES.

Mr. CUMMINS. I offer an amendment intended to be proposed to the tariff bill. Inasmuch as it relates to a subject which has not yet been considered or reported upon by the Committee on Finance, I ask its reference to that committee.

The VICE-PRESIDENT. The proposed amendment will be referred to the Committee on Finance and printed.

WITHDRAWAL OF PAPERS—ROBERT G. RUTHERFORD, JR.

On motion of Mr. BURNHAM, it was—

Ordered, That there may be withdrawn from the files of the Senate the papers in the case of First Lieut. Robert G. Rutherford, jr. (S. 5130, 58th Cong., 2d sess.), no adverse report having been made thereon.

CLAIMS OF POSTMASTERS IN OHIO.

Mr. DICK submitted the following resolution (S. Res. 32), which was ordered to lie on the table and be printed:

Senate resolution 32.

Resolved, That the Secretary of the Treasury be, and he is hereby, directed to have audited and reported for payment to the Senate the salaries of those who served as postmasters at post-offices in the State of Ohio in biennial terms between July 1, 1864, and June 30, 1874, whose names and periods of service appear in applications before 1887 on file in the department, the salary of each former postmaster to be stated for each specified term of service by commissions and box rents, as shown by the registered returns of each former postmaster on file in the Sixth Auditor's Office, and to show the exact excess of the salary by commissions and box rents over the salary paid in every case where the paid salary is 10 per cent less than the salary by box rents and commissions; and to comply in all respects with the public order of the Postmaster-General of February 17, 1884, for stating such salary accounts of former postmasters under the act of March 3, 1883; and to enable the Secretary of the Treasury the better to comply with this resolution the Postmaster-General is hereby directed to turn over to the Sixth Auditor all the data now in his hands pertaining to each and every such claim.

EXECUTIVE SESSION.

Mr. KEAN. Mr. President, I inquire if morning business has closed?

The VICE-PRESIDENT. If there are no further concurrent or other resolutions, morning business is closed.

Mr. KEAN. I move that the Senate proceed to the consideration of executive business.

The motion was agreed to; and the Senate proceeded to the consideration of executive business. After thirteen minutes spent in executive session the doors were reopened, and (at 1 o'clock and 10 minutes p. m.) the Senate adjourned until Monday, April 19, 1909, at 12 o'clock meridian.

NOMINATIONS.

Executive nominations received by the Senate April 15, 1909.

PROMOTION IN THE REVENUE-CUTTER SERVICE.

Cadet Engineer William Hyde Doron, of New York, to be a third lieutenant of engineers in the Revenue-Cutter Service of the United States, to fill an original vacancy.

UNITED STATES DISTRICT JUDGES.

Robert S. Bean, of Oregon, to be United States district judge for the district of Oregon. An original vacancy, as provided by the act approved March 2, 1909 (Public No. 300).

Thomas R. Lyons, of Alaska, to be United States district judge, first division, district of Alaska, vice Royal A. Gunnison, whose term expired December 11, 1908.

UNITED STATES MARSHAL.

Daniel A. Sutherland, of Alaska, to be United States marshal for the first division of the district of Alaska, vice James M. Shoup, whose resignation has been accepted to take effect June 30, 1909.

PROMOTIONS IN THE ARMY.

CORPS OF ENGINEERS.

Lieut. Col. Solomon W. Roessler, Corps of Engineers, to be colonel from April 11, 1909, vice Adams, retired from active service.

Maj. David Du B. Gaillard, Corps of Engineers, to be lieutenant-colonel from April 11, 1909, vice Roessler, promoted.

Capt. William J. Barden, Corps of Engineers, to be major from April 11, 1909, vice Gaillard, promoted.

First Lieut. Arthur Williams, Corps of Engineers, to be captain from April 11, 1909, vice Barden, promoted.

Second Lieut. William A. Johnson, Corps of Engineers, to be first lieutenant from April 11, 1909, vice Williams, promoted.

PROMOTION IN THE NAVY.

Major C. Shirley, a citizen of South Carolina, to be an assistant paymaster in the navy from the 12th day of March, 1909, to fill a vacancy existing in that grade on that date.

POSTMASTERS.

CALIFORNIA.

Clarence Beckley to be postmaster at Santa Paula, Cal., in place of Charles H. Fernald, resigned.

COLORADO.

Davis H. Sayler to be postmaster at Cortez, Colo. Office became presidential April 1, 1909.

ILLINOIS.

Henry J. Faithorn to be postmaster at Berwyn, Ill., in place of Frederick W. Morrison. Incumbent's commission expired November 17, 1907.

Claude L. Stone to be postmaster at Mason City, Ill., in place of Samuel B. Roach, resigned.

INDIANA.

Russell W. Addington to be postmaster at Ridgeville, Ind., in place of James G. Stanley, removed.

George W. Kilmer to be postmaster at Wakarusa, Ind. Office became presidential January 1, 1909.

John P. Russell to be postmaster at Kewanna, Ind., in place of John P. Russell. Incumbent's commission expired January 9, 1909.

IOWA.

James P. Flick to be postmaster at Bedford, Iowa, in place of John J. Clark, resigned.

KANSAS.

Almond P. Burdick to be postmaster at Nortonville, Kans., in place of Robert D. Kirkpatrick, resigned.

Henry A. Platt to be postmaster at Overbrook, Kans. Office became presidential January 1, 1909.

MASSACHUSETTS.

Charles D. Streeter to be postmaster at Mount Hermon, Mass., in place of David D. Streeter, resigned.

OHIO.

James K. Allen to be postmaster at Greenwich, Ohio, in place of James K. Allen. Incumbent's commission expired December 14, 1908.

William T. Orton to be postmaster at West Unity, Ohio, in place of William T. Orton. Incumbent's commission expired March 3, 1907.

OREGON.

Mary E. Walker to be postmaster at Bandon, Oreg., in place of Robert Walker, deceased.

SOUTH CAROLINA.

William M. Floyd to be postmaster at Spartanburg, S. C., in place of Samuel T. Poinier, deceased.

TEXAS.

L. C. Burnecke to be postmaster at Wolfe City, Tex., in place of Hiram T. Andrews, removed.

Isidore Newman to be postmaster at Mexia, Tex., in place of Philpott Karner. Incumbent's commission expired March 2, 1909.

CONFIRMATIONS.

Executive nominations confirmed by the Senate April 15, 1909.

UNITED STATES ATTORNEY.

John H. Jordan to be United States attorney for the western district of Pennsylvania.

GOVERNOR OF ARIZONA.

Richard E. Sloan to be governor of Arizona.

SECRETARY OF ARIZONA.

George U. Young to be secretary of Arizona.

POSTMASTERS.

GEORGIA.

P. Brooks Ford, at Sylvester, Ga.

ILLINOIS.

John F. Regan, at Mount Sterling, Ill.

KANSAS.

J. M. Gibbs, at Oskaloosa, Kans.

Nereus H. Mendenhall, at Haviland, Kans.

E. T. Metcalf, at Colony, Kans.

NORTH DAKOTA.

William Berry, at Page, N. Dak.

Mary C. Dwyer, at Medina, N. Dak.

H. A. Mayo, at Walhalla, N. Dak.

Dolphy O. Ostby, at Sheyenne, N. Dak.

Edward T. Pierson, at Granville, N. Dak.

J. W. Pratten, at Milton, N. Dak.

PENNSYLVANIA.

Arthur W. Briggs, at Shinglehouse, Pa.

Leanus Schreiner, at Tower City, Pa.

TEXAS.

Irvin W. Baker, at Loraine, Tex.

Theophilus F. Berner, at Henrietta, Tex.

Henry L. Sands, at Alvord, Tex.

J. J. Staskey, at Bremond, Tex.

Lottie E. Turney, at Smithville, Tex.

W. F. Viereck, at Sealy, Tex.

WASHINGTON.

Velosco J. Knapp, at Anacortes, Wash.
Cornelius E. Legg, at Chewelah, Wash.
George D. C. Pruner, at Blaine, Wash.

INJUNCTION OF SECRECY REMOVED.

On April 15, 1909, the Senate removed the injunction of secrecy from an agreement between the United States and Germany for a full and more operative reciprocal protection of patents, designs, etc., signed at Washington on February 23, 1909. (Executive W, 60th, 2d.)

HOUSE OF REPRESENTATIVES.

THURSDAY, April 15, 1909.

The House met at 12 o'clock m.

Prayer by the Chaplain, Rev. Henry N. Couden, D. D.

The Journal of Monday's proceedings was read and approved.

MESSAGE FROM THE PRESIDENT.

A message in writing from the President of the United States was communicated to the House by Mr. Latta, one of his secretaries.

PHILIPPINE TARIFF.

The SPEAKER laid before the House the following message from the President of the United States (H. Doc. No. 14), which was read, referred to the Committee on Ways and Means, and, with accompanying papers, ordered to be printed.

To the Senate and House of Representatives:

I transmit herewith a communication from the Secretary of War, inclosing one from the Chief of the Bureau of Insular Affairs, in which is transmitted a proposed tariff-revision law for the Philippine Islands.

This measure revises the present Philippine tariff, simplifies it, and makes it conform as nearly as possible to the regulations of the customs laws of the United States, especially with respect to packing and packages. The present Philippine regulations have been cumbersome and difficult for American merchants and exporters to comply with. Its purpose is to meet the new conditions that will arise under the section of the pending United States tariff bill which provides, with certain limitations, for free trade between the United States and the islands. It is drawn with a view to preserving to the islands as much customs revenue as possible, and to protect in a reasonable measure those industries which now exist in the islands.

The bill now transmitted has been drawn by a board of tariff experts, of which the insular collector of customs, Col. George R. Colton, was the president. The board held a great many open meetings in Manila, and conferred fully with the representatives of all business interests in the Philippine Islands. It is of great importance to the welfare of the islands that the bill should be passed at the same time with the pending Payne bill, with special reference to the provisions of which it was prepared.

I respectfully recommend that this bill be enacted at the present session of Congress as one incidental to and required by the passage of the Payne bill.

WM. H. TAFT.

THE WHITE HOUSE, April 14, 1909.

LEAVE OF ABSENCE.

By unanimous consent, leave of absence was granted as follows:

To Mr. BYRD, indefinitely, on account of sickness in his family.

To Mr. BROUSSARD, indefinitely, on account of important business.

To Mr. ESTOPINAL, indefinitely, on account of important business.

To Mr. KENNEDY of Iowa, indefinitely, on account of important business.

To Mr. MILLER of Kansas (at the request of Mr. SCOTT), indefinitely, on account of important business.

OCEAN MAIL.

Mr. SMALL. Mr. Speaker, I ask unanimous consent to print in the Record some remarks delivered by me last session on the ocean-mail bill, which were inadvertently omitted.

The SPEAKER. The gentleman asks unanimous consent to print some remarks in the Record as indicated. Is there objection? [After a pause.] The Chair hears none.

TOBACCO TAX.

Mr. STANLEY. Mr. Speaker, I ask unanimous consent to insert in the Record a communication received from Mr. Weissenger with reference to the repeal of the 6 cents tax on tobacco. Mr. Weissenger's long and extensive experience as a tobacco manufacturer and his high standing in my State give his statements great weight. I regard this communication as of the greatest importance, and desire to give it the widest possible circulation.

The SPEAKER. Is there objection? [After a pause.] The Chair hears none.

The communication is as follows:

WASHINGTON, D. C., April 13, 1909.

Hon. A. O. STANLEY, M. C.,

House of Representatives, Washington, D. C.

DEAR SIR: I notice in the papers an effort on your part to so amend the internal-revenue laws in relation to tobacco that the farmer or producer of tobacco may dispose of his crop without let or hindrance to all who may desire to purchase it. This is a very desirable amendment if it can be made effective. You will understand, of course, that the art of manufacturing tobacco was originally intended as a way to put up tobacco in a convenient shape for retail purposes. None of the elements of the tobacco were changed by the processes employed at an early time. Tobacco was simply stemmed and put up in plugs called "Cavendish," so-called because a man by the name of Cavendish invented the process. Subsequently tobacco was sweetened with sugar, licorice, and honey for the purpose of making it more palatable, but, notwithstanding all these evolutions, you might say, that have been made in the manufacture of tobacco, there is a large percentage of the people who would prefer to use tobacco just as it comes from the barn of the producer. Now, as a matter of fact, the revenue laws are such that the consumers of tobacco have no opportunity to procure that tobacco. For, while there is no direct tax on leaf tobacco, yet leaf tobacco must go through the hands of the dealer, and from the dealer to the manufacturer, and the consumer can not obtain the tobacco except through this circuitous route; and no matter how much he may desire to use this tobacco which has been subjected to the manipulation of the manufacturer, he is preempted from doing so by the revenue laws, and this amounts to a direct tax on the raw material in the hands of the farmer, because there is no way under the existing law for the consumer to get hold of the tobacco which has not gotten into the hands of the manufacturer. Under the law, it can not get out of his hands, and amounts to the payment of the 6 cents tax under the present law.

Now, it so happens at this time, because of this revenue law and the existence of combinations made possible by reason of this law, that there are but few manufacturers in the United States—I mean separate manufacturers. There are many manufacturers, but they are controlled by a combination, and hence the farmer must depend largely upon this combination for the purchase of his product. Now, it is necessary in order to relieve the farmer to so change the law that the farmer can reach the consumer with his product. It is not sufficient to allow the farmer the privilege of selling his product to neighborhood consumers, because there is no demand for it in the neighborhood where it is grown, as nearly every farmer in the neighborhood raises his own tobacco and John Smith has no reason to buy from Tom Jones; but if the former is permitted to dispose of his tobacco to the sections of the United States where the leaf is not grown and, in turn, the person to whom the farmer sells it is permitted to retail it out to those who wish to use it in its natural state, there will be competition on leaf tobacco that has never existed since the revenue was placed on the manufactured article and the sale of the raw material restricted, as it is and has been by the revenue laws either to dealers or to the manufacturers.

Now, you are well aware of the disorder that has existed in Kentucky. Certainly it does not spring from any natural liking for disorder by our people. The real cause, the fundamental cause, is found in the tax on manufactured tobacco and the restriction of sales in consequence of this tax on the producer of the leaf. The farmer does not understand legislation, but he has long since learned that a great wrong has been perpetrated; that he has not the same privilege of the wheat grower of Dakota, the corn grower of Illinois, or the woolgrower of the West, who can sell their product to any man who will buy it, regardless of the purpose for which its use may be intended, whereas with leaf tobacco, which, by the way, is the only great product of the soil of which I have any knowledge that answers all the purposes of the user in its original shape that it does when manufactured.

If a man wants to smoke and can not get tobacco ground up by the granulator, or cut with the cutting knife, he will very gladly take the raw material and granulate it with his fingers and put it in his pipe and smoke it; in fact, prefers it, for he knows then he is getting a pure article. Whereas with a man who wants to consume wheat, it must go through the flour mill. If he wants to drink whisky he is not satisfied with eating a pone of corn bread, but it must go through a process of distillation. It is not true with leaf tobacco, and the farmer, the grower of leaf tobacco in Kentucky and elsewhere where the lands and climate are especially adapted to its production, ought to have all the natural privileges that the production of the article entitles him. As you doubtless know, I was at one time a large manufacturer. I viewed matters then with the eye of a manufacturer. My object was to get all there was in the business out of it. I realized the fact that in proportion of the consumption to the raw material so would be the falling off of the consumption of the manufactured article. Hence the interest of the manufacturer was then, and is now, to prevent the sale of the raw material to the consumer, and hence the laws restricting the sale of manufactured tobacco. But this was a very unjust law. It operated to benefit the manufacturer at the expense of the great producer. In the early days of manufacturing, by reason of some inadvertence on the part of the lawmakers, leaf tobacco, for a short time, was permitted to be sold to the dealer, and by him to the consumer. There was a rapid increase in the sale of leaf tobacco. Dealers all over the country, and especially in the South, sought to purchase this tobacco in its leaf form and thus save the tax, and so rapid did that demand for leaf tobacco grow that we seriously contemplated abandoning the manufacturing business and confine ourselves to the sale of leaf, specially put in 50, 100, and 200 pound packages, to be shipped to the storekeepers in the country, who in turn would sell to the consumer.